

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 165] NEW DELHI, WEDNESDAY, OCTOBER 28, 1964/KARTIKA 6, 1835

Separate paging is given to this Part in order that it may be filed
as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue & Company Law)

NOTIFICATIONS

New Delhi, the 28th October 1964

G.S.R. 1584.—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957 in their application to the Union territory of Goa, Daman and Diu, namely :—

1. (1) These rules may be called the Central Sales Tax (Registration and Turnover) Amendment Rules, 1964.

(2) These rules shall come into force on the 1st day of November, 1964.

2. In sub-rule (3) of rule 4 and in sub-rule (2) of rule 8 of the Central Sales Tax (Registration and Turnover) Rules, 1957, for the words "local revenue stamps", the words "court-fee stamps" shall be substituted.

[No. F.8(6)-ST/62-II(1).]

G.S.R. 1585.—In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:—

1. **Short title, application and commencement.**—(1) These rules may be called the Central Sales Tax (Goa, Daman and Diu) Rules, 1964.

(2) They shall apply to the Union territory of Goa, Daman and Diu.

(3) They shall come into force on the 1st day of November, 1964.

2. **Definition.**—In these rules, unless the context otherwise requires—

(a) 'Act' means the Central Sales Tax Act, 1956 (74 of 1956);

(b) "Central Rules" means the Central Sales Tax (Registration and Turnover) Rules, 1957;

(c) "Commissioner of Sales Tax" means the officer appointed by that designation under the Goa, Daman and Diu Sales Tax Act, 1964;

(d) 'Form' except Form 1, Form 2, Form 3 and Form 4 which are appended to these rules, means a form appended to the Central Rules;

- (e) 'Taxation Officer' means the officer appointed under sub-section (1) of section 3 of the Goa, Daman and Diu Sales Tax Act, 1964 to assist the Commissioner of Sales Tax.

3. Returns.—A dealer shall submit returns in Form 1.

4. Authority from which Declaration Forms may be obtained, the use, custody and maintenance of records of such forms etc.—(1) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealers' certificate of registration, shall obtain from the Taxation Officer the blank Declaration that is to say, Form C referred to in rule 12 of the Central Rules, for furnishing it to the selling dealer. Before furnishing the Declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in his behalf, shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form C shall be retained by the purchasing dealer and the other two portions marked "original" and "duplicate" shall be made over by him to the selling dealer :

Provided that no single Declaration shall cover more than one transaction of sale, except in cases where the total amount covered by one declaration is equal to or less than Rs. 5000 or such other amount as the Commissioner of Sales Tax may, by a general order, notify in the Official Gazette :

Provided further that counter-foils of the declaration forms should be maintained by the dealer for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

(2) Blank Declaration Form C referred to in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Taxation Officer on payment of an amount at the rate of Rs. 2 per 25 Forms; and such amount shall be paid in the form of court-fee stamps.

(3) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to his return in Form 1 the portion marked "original" of the Declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration marked "duplicate":

Provided that when goods are delivered in instalments within the same financial year against one purchase order, and a declaration in Form C, covering the entire order, is furnished along with the return for the period relating to the first instalment, separate declarations need not be furnished along with the return for the periods relating to the subsequent instalments delivered within the same financial year, if reference to the previous returns and declaration is given in the statement furnished with the subsequent returns.

(4) No purchasing dealer shall give, nor shall a selling dealer accept, any Declaration except in a Form obtained by the purchasing dealer, on application, from the Taxation Officer and not declared obsolete and invalid by the Commissioner of Sales Tax under the provisions of sub-rule (11).

(5) Every Declaration Form obtained from the Taxation Officer by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(6) Every registered dealer to whom any Declaration Form is issued by the Taxation Officer shall maintain, in a register in Form 2 a true and complete account of every such Form received from the said authority. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft as the said authority may direct.

(7) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Taxation Officer.

(8) No registered dealer to whom a Declaration Form is issued by the Taxation Officer shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(9) A Declaration Form in respect of which a report has been received by the Taxation Officer under sub-rule (6) shall not be valid for the purpose of sub-rule (1).

(10) The Commissioner of Sales Tax shall from time to time publish in the Official Gazette the particulars of the Declaration Form in respect of which a report is received under sub-rule (6).

(11) The Commissioner of Sales Tax may, by notification declare that Declaration Forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(12) When a notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (11), all registered dealers shall, on or before the date with effect from which the Forms are so declared obsolete and invalid, surrender to the Taxation Officer all unused Forms of that series, design or colour which may be in their possession and obtain in exchange such new Forms as may be substituted for the Forms declared obsolete and invalid:

Provided that new Forms shall not be issued to a dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, to the said authority.

(13) (a) Where a blank or duly completed Declaration Form is lost, whether such loss occurs while it is in the custody of the Purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a duly completed Form received by the selling dealer is lost, whether such loss occurs while it is in his custody or while it is in transit, until it reaches the authority to whom the selling dealer is required to furnish his return in Form 1, the selling dealer shall furnish in respect of every such Form so lost an indemnity bond to the said authority, for such sum as the said authority may, having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate for every such Declaration Form so lost.

(c) The purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the Declaration Form:

"I hereby declare that this is the duplicate of the Declaration (Form C)
No signed on and issued
to who is a registered dealer of (State)
whose registration certificate number is....."

5. Use, custody and maintenance, etc., of records of certificate in Form D.—(1)
An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in Form D referred to in sub-rule (1) of rule 12 of the Central Rules:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the selling dealer.

(b) The counter-foil of the certificate in Form D shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

(3) (a) A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in

respect of such claim attach to his return in Form 1 the portion marked "original" in the certificate received by him from the authorised officer of the Government:

Provided that when goods are delivered in instalments within the same financial year against one purchase order, and a certificate in Form D covering the entire order, is furnished along with the return for the period relating to the first instalment, separate certificates need not be furnished along with the return for the periods relating to the subsequent instalments delivered within the same financial year, if reference to the previous return and certificate is given in the statement furnished with the subsequent returns.

(b) The assessing authority may in his discretion require the selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form D.

Explanation.—In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

6. Use, custody, maintenance etc., of records of certificates in Form E-1 and E-2 —(1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form E-1 or Form E-2, referred to in sub-rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub-rule (2):

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) Form E-1 shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form E-2 shall be used in respect of all other subsequent sales.

(3) For the purpose of sub-rule (1) a registered dealer shall obtain from the Taxation Officer Form E-1 or Form E-2, as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate received from the said Officer.

(4) (a) Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer on any person authorised by him in this behalf shall fill in all the required particulars in the certificate, affix his signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the registered purchasing dealer.

(b) The counter-foil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

(5) (a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act shall, in respect of such claim, attach to his return in Form 1 the portion marked "original" in the certificate in Form E-1 or E-2, as the case may be, and received by him from the registered dealer from whom he made the purchase, along with the Declaration Form C received by him from the registered dealer to whom he has made the subsequent sale.

(b) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form E-1 or E-2.

(6) No registered dealer shall give nor shall a registered dealer accept, any certificate in Form E-1 or Form E-2 except in a form obtained on application from the Taxation Officer and not declared obsolete and invalid by the Commissioner of Sales Tax.

(7) The provisions of sub-rules 5 to 13 of rule 4 in relation to Declaration Form C referred to therein shall apply, with such changes as circumstances require, also to certificates in Form E-1 or E-2.

7. Application of Goa, Daman and Diu Sales Tax Act, 1964 and the rules made thereunder.—Subject to these rules and the Central Rules, the provisions of the Goa, Daman and Diu Sales Tax Act, 1964 and the rules made thereunder shall

apply *mutatis mutandis* to the publication of lists of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises, the furnishing of information relating to the business of a dealer and any other matter specified in sub-section (4) of section 13 of the Act.

8. **Maintenance of register for inter-State sales.**—Every registered dealer shall maintain a register in Form 4 in respect of inter-State sales effected by him and shall exhibit therein full particulars of such sales:

Provided that if the Commissioner of Sales Tax is satisfied that the maintenance of any particulars required to be maintained under the said Form is unnecessary in relation to any class of registered dealers, he may, for reasons to be recorded in writing, exempt such class of registered dealers, from maintaining these particulars.

9. **Penalty.**—A breach of these rules including any provision of the Goa, Daman and Diu Sales Tax Act, 1964 and the rules made thereunder, which have been made applicable by rule 7, shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

10. **Central Sales Tax (Union Territories) Rules, 1957 not to apply to the Union territory of Goa, Daman and Diu.**—The Central Sales Tax (Union Territories) Rules, 1957 shall cease to apply to the Union territory of Goa, Daman and Diu except as respects things done or omitted to be done before the commencement of these rules.

FORM I

Form of return under Rule 3 of the Central Sales Tax (Goa, Daman and Diu) Rules, 1964

Return for the period from..... to

Registration Mark and No.

Name of the dealer

Status
(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee.)

Style of the business

Rs. P.

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods.

Deduct—

- | | | |
|---|-------------|---------|
| (i) Sales of goods outside the State (as defined in Section 4 of the Act) | Rs. P. | } |
| (ii) Sales of goods in course of exports outside India (as defined in Section 5 of the Act). | | |

2. Balance—Turnover on inter-state sales and sales within the State.

*Deduct—*Turnover on sales within the State.

3. Balance—Turnover on inter-state sales

Deduct—

- (i) Cost of freight, delivery or installation when such cost is separately charged.
- (ii) Sale price of goods returned by the purchaser within a period of three months from the date of delivery.

4. Balance—Total turnover on inter-state Sales.

Deduct—subsequent sales not taxable under section 6(2) of the Act.

5. Balance—Total taxable turnover of inter-state Sales of above

6. Goods-wise break-up of above

A. Declared goods —

(i) sold to registered dealers on prescribed declaration (*vide* Declaration attached)

(ii) sold otherwise

B. Other goods—

(i) sold to registered dealers on prescribed declaration (*vide* Declaration attached)

(ii) sold otherwise

TOTAL

7. (i) Taxable at % Rs on which tax amounts to Rs.

(ii) „ % Rs Rs.

(iii) „ % Rs. Rs.

(iv) „ % Rs. Rs.

(v) „ % Rs. Rs.

(vi) „ % Rs. Rs.

8. Total tax payable on Rs. amounts to Rs.

9. Tax paid, if any, by means of Treasury Challan/M.O. No. dated Rs. p.

10. Balance due/excess paid, if any Rs. p.

NOTE.— 1. I enclose with this return the original copy of each of the declaration received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I also enclose a statement giving particulars of sales covered by declaration form and certificates already furnished with previous returns in this financial year

I declare that the statements made and particulars furnished in and with this return are true and complete.

Place

Signature

Date

Status

ANNEXURE

Statement referred to in Note 2

1. Invoice Number.
2. Name and registration number of the purchaser.
3. Amount.
4. Number of relevant declaration forms and certificates.
5. Month in which furnished.

ACKNOWLEDGEMENT

Received from , a dealer possessing Registration Certificate No.
..... a return of sales tax payable by him for the period from.....
to..... with enclosures mentioned therein.

Place.....

Receiving Officer.

Date.....

FORM 2

Register of Declaration Forms maintained under Rule 4(6) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1964

RECEIPTS					ISSUES									
Date receipt	Authority from whom received.	Book No.	Sl. No. to	Date of issue	Book No.	Sl. No.	Name & address of seller to whom issued	No. & date of order in respect of which issued.	Description of goods in respect of which issued	Value of the goods	Seller's Cash memo/ chalan No. in reference to which issued	No. & date of railway receipt or other carriers chalan for the goods	Surrendered to sales tax authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM 3

Register of certificates in form E-1/E-2 maintained under Rule 6(3) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1964

RECEIPTS							ISSUES								
Date of receipt	Authority from whom received.	Book No.	Sl. No. to	Date of issue	Book No.	Serial No.	Name & address of purchasing dealer to whom issued	No. & date of purchaser's order in respect of which issued	Number and date of Declaration Form C with name of State	Description of goods in respect of which issued	Value of the goods	Cash memo./ chalan No. in reference to which issued	No. & date of Railway receipt or other carriers chalan for the goods	Surrendered to sales tax authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM-4

Register of Inter-State Sales maintained under Rule 8 of the Central Sales Tax (Goa, Daman and Diu) Rules, 1964

Serial No.	Dealer's voice No. and date	Name, address and registration No. of the purchasing dealer with name of State	Name of the State to which goods have been despatched	R.R. No. or other relevant particulars of export	S. No. of the declaration form with name of State furnished by the purchasing dealer	Amount of sales to Regd. dealers		Amount of sales to Government under section 8(1)(a) (against D Form) taxable at the rate of two per cent	Amount of sales to register dealers or un-registered dealers of goods which are taxable at the rate below two per cent
						Sales under section 8(1) (b) against C Form taxable at the rate of two per cent.	Subsequent sales not taxable under section 6(2)		
1	2	3	4	5	6	7	8	9	10

Amount of sales to unregistered dealers of taxable goods other than those referred to in column 10	Amount of sales of exempted goods	Amount of sales in the course of export out of India	Amount of sales made outside the State	Total sale price	Amount of sales tax collected			Remarks
					With sales under section 8(1)(b) (with Form C)	With sales under section 8(1)(a) (with Form D)	With sales not falling under section 8(1) (without Form C or D)	
11	12	13	14	15	16	17	18	19

NOTE.—Forms C and D mentioned above are those referred to in rule 12 of the Central Rules.

[No. F. 8(6)-ST/62-II(3).]

ORDER

New Delhi, the 26th October 1964

G.S.R. 1586.—In exercise of the powers conferred by sub-section (1) of section 7 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby rescinds its Order issued with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 312 dated the 12th February, 1963.

2. This Order shall take effect from the 1st day of November, 1964.

[No. F.8(6)-ST/62-II(2).]

(Miss) ANNA R. GEORGE, Dy. Secy.

